

Bank of America



BANK OF AMERICA
Legal Department

January 11, 2007

Joseph W. Corrigan, Esq.
Posternak, Blankstein & Lund, LLP
800 Boylston Street
The Prudential Tower, 32nd Floor
Boston, MA 02199

RE: Premier Capital, LLC vs. Beverly Johnson Penzell;
Case Number: 03-CV-12497

Dear Mr. Corrigan:

In response to the subpoena issued by the United States District Court in the District of Massachusetts and in compliance with your agreement to limit the documents requested under such subpoena, we are providing to you a Bidder Closing Summary showing the amount that Premier Capital paid for Pool #101 in Offering #DP010912. Information related to other Pools in the Offering has been redacted.

It is my understanding that based on our agreement the attached production constitutes full compliance with the subpoena. If that is not your understanding please contact me immediately.

Very truly yours,

A handwritten signature in black ink, appearing to read "Diane Timmons".

S. Diane Timmons
Assistant General Counsel

Enclosure

cc: Tammy Massey
Kim Blackwelder

#1220603

Bank of America, N.A. Offering #DP010912
Loan Sale Advisor - First Financial Network, Inc.

Bidder Closing Summary

Pool ID Num	Bidder Name	Legal Balance	Total Accrued Interest	Total Performing Interval	Adjusted Pool Total	Application % of Performing	Purchase Amnt Legal Bal	RESERVE Amnt	RESERVE % of Obtained	Total Price with Deposit	Deposit	Balance Due	Amt Due by 7/26/2001	Amt Due by 8/2/2001
101	4940 Premier Capital LLC	4,518,191.04	0.00	0.00	4,518,191.04	0.00	13,657.27	1,624	94,452.16	2.0	151.23	13,657.27	62,600.69	71,976.58

Footnote:

1. Performing Interest Applied is calculated on a performing loan by loan basis.
2. Adjusted Pool Total is Legal Balance + Performing Interest Applied
3. Reserve balance includes only positive balances.
4. Adjusted Price = Purchase Amnt + Performing Interest Applied
5. Deposit Allocation is the Total deposit apportioned spread proportionately across all pools won.